

रजिस्टर्ड नं० पी० ४६१



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बृहस्पतिवार, २ अप्रैल, १९७०/१२ चैत्र, १८९२

GOVERNMENT OF HIMACHAL PRADESH

VIDHAN SABHA SECRETARIAT

NOTIFICATION

Simla-4, the 1st April, 1970

No. 1-13/70-VS.—In pursuance of Rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly,

1964, the Himachal Pradesh Entertainments Duty (First Amendment) Bill, 1970 (Bill No. 8 of 1970) as introduced in the Himachal Pradesh Legislative Assembly on the 1st April, 1970 is hereby published in the Himachal Pradesh Government Gazette.

R. C. SHARMA,
Under Secretary.

Bill No. 8 of 1970.

**THE HIMACHAL PRADESH ENTERTAINMENTS DUTY
(FIRST AMENDMENT) BILL, 1970**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

to amend the Himachal Pradesh Entertainments Duty Act, 1968 (Act No. 12 of 1968) as in force in Himachal Pradesh.

BE it enacted by the Legislative Assembly of the Union territory of Himachal Pradesh in the Twenty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Entertainments Duty (First Amendment) Act, 1970.

Short title and commencement.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint in this behalf.

2. In section 2 of the Himachal Pradesh Entertainments Duty Act, 1968 (hereinafter referred to as the principal Act), after clause (b), the following clause shall be inserted, namely:—

Insertion of definition of complimentary ticket in section 2.

“(bb) ‘complimentary ticket’ means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission.”

3. (1) In sub-section (1) of section 3 of the principal Act, for the word ‘half’, the words ‘hundred per cent’ shall be substituted.

Amendment of section 3.

(2) The second proviso to sub-section (2) of section 3 of the principal Act shall be deleted.

4. After section 3 of the principal Act the following section 3-A shall be inserted namely:—

Insertion of section 3-A.

“3-A There shall be levied and paid to the Government on every complimentary ticket issued by the proprietor the entertainments duty at the appropriate rate prescribed under section 3, as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.”

5. In sub-section (1) of section 21 of the principal Act for the letters and figures ‘section 23’ the letters and figures ‘sections 3, 23’ shall be substituted.

Amendment of section 21.

STATEMENT OF OBJECTS AND REASONS

This Bill is designed to provide for the enhancement of rate of entertainments duty and to empower the State Government to fix the entertainments duty from time to time not exceeding hundred per cent of the payment for admission. Proviso (2) to section 3 provides for the imposition of entertainments duty on complimentary tickets at a rate different from that imposed or other kinds of payment for admission. The Government feels that there should be uniformity in rates of entertainments duty for every body and therefore it has been proposed that this provision may be deleted and section 3-A be inserted to make the matter clear. By amending section 21(1), the power of delegation by the Government is proposed to be restricted. This bill seeks to achieve the aforesaid objects.

SIMLA:
The 1st April, 1970.

SUKH RAM,
Development Minister.

FINANCIAL MEMORANDUM

With this Amendment Bill, the income from entertainments duty is likely to increase by Rs. 6,00,000 per annum. No extra expenditure, however, is involved.

MEMORANDUM OF DELEGATED LEGISLATION

Nil

RECOMMENDATIONS OF THE ADMINISTRATOR UNDER SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

(Excise and Taxation Department File No. 21-1/70-E&T)

The Administrator having been informed of the subject matter of the Himachal Pradesh Entertainments Duty (First Amendment) Bill, 1970, recommends under section 23 of The Government of Union Territories Act, 1963, the introduction of the Bill in the Legislative Assembly.